



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn**  
**Willows, California**

**Date:** July 28, 2004  
**Filing Ref:** GLE05

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2004-05 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2002-03 fiscal year and as estimated costs for the 2004-05 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2004**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 6. Department of Finance        |
| 2. Annual Audit             | 7. Service Center (fleet) (ISF) |
| 3. Buildings and Grounds    | 8. Central Services (ISF)       |
| 4. County Counsel           | 9. Data Processing (ISF)        |
| 5. Personnel                |                                 |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF GLENN**

BY Don Santoro  
\_\_\_\_\_  
Don Santoro  
\_\_\_\_\_  
Name  
Director of Finance  
\_\_\_\_\_  
Title  
8/3/04  
\_\_\_\_\_  
Date

**STEVE WESTLY  
CALIFORNIA STATE CONTROLLER**

BY Michael J. Havey  
\_\_\_\_\_  
Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting  
\_\_\_\_\_  
8-16-04  
\_\_\_\_\_  
Date

Negotiated by Tillman Sherman  
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	01011010	01011020	01011070	01011100	01011110	01011180	01012040	01012050	01012060	01012100
Departments	BOS	Bd Clrk	Assessr	G/S Elc	Sch Elc	Sur/Eng	Crt Rev	Juv Jst	Grand J	Pub Def
00100000 Bld Use	\$11,217		\$5,037	\$468						
00150000 Equip		1,171	3,806	8,153						
01011200 DP			84,814							
01011051 Audit	122	93	359	58		27	173		7	131
01011170 EE-Bene	4,281	3,859	3,150	62						
01011120 B&G	8,659		10,879	1,540					116	
01011120 Mnt/Jan	19,464		43,234	4,016						
01011150 Gen Ins	11,727	794	9,143	299		136	885		36	670
01011080 Counsel	118,127		3,384	1,433					2,710	7,659
01011090 Persnll	2,808	1,685	6,177	562						
01011040 DOF	3,674	1,677	5,827	1,183		128		6	1,461	760
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Total Allocated	\$180,079	\$9,279	\$175,810	\$17,774		\$291	\$1,058	\$6	\$4,330	\$9,220
Roll Forward	87,161	(5,866)	(7,430)	1,521		(3,609)	649	(8)	124	6,681
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Proposed costs	\$267,240	\$3,413	\$168,380	\$19,295		\$(3,318)	\$1,707	\$(2)	\$4,454	\$15,901
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	01012170	01012180	01012200	01012210	01012220	01012230	01012240	01012260	01012280	01012290
Departments	Flood C	Ag Comm	Bldg In	Microg	Recrdr	Coroner	PA & PG	Em. Svc	Plng/Zn	Animal
00100000 Bld Use		\$2,445		\$3,052	\$9,295		\$97		\$724	\$1,494
00150000 Equip	745	5,019	352	1,754	9,926		725	418	2,848	
01011200 DP										
01011051 Audit	53	410	99	26	115	10	50	14	162	118
01011170 EE-Bene		2,840	247	62	307		1,014		1,043	307
01011120 B&G		12,704	14,751	1,962	6,479		763		9,128	5,621
01011120 Mnt/Jan		15,056		5,315	16,184		2,712		18,546	
01011150 Gen Ins	273	2,089	501	133	587	52	257	73	825	800
01011080 Counsel		5,580					6,076		8,256	2,118
01011090 Persnll		7,862	2,246	562	2,808		1,123		2,808	2,808
01011040 DOF	251	7,486	2,034	882	2,407	188	990	56	3,882	2,727
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Total Allocated	\$1,322	\$61,491	\$20,230	\$13,748	\$48,108	\$250	\$13,807	\$561	\$48,222	\$15,993
Roll Forward	118	(38)	(11,357)	4,458	6,076	(3,268)	9,882	(12,072)	11,183	(8,344)
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Proposed costs	\$1,440	\$61,453	\$8,873	\$18,206	\$54,184	\$(3,018)	\$23,689	\$(11,511)	\$59,405	\$7,649
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Central Svc	01014022	01015180	01015300	01016050	01024010	01024012	01024014	01024170	01025010	01042090
Departments	Hospitl	Veteran	Sr Nutr	Ag Ext.	Health	Mental	Alc/Drg	CCS	Soc Svc	DA
00100000 Bld Use		\$484		\$4,200	\$4,699	\$6,580	\$4,528			\$485
00150000 Equip				2,057						2,996
01011200 DP										
01011051 Audit	146	14	4	104	1,080	1,383	525	94	3,261	300
01011170 EE-Bene		62		185	1,347	1,209	1,004	123	3,411	491
01011120 B&G	34,398	635		9,469	6,403	8,663	12,935			6,208
01011120 Mnt/Jan		15,109		28,812	22,410	31,381	49,151			19,867
01011150 Gen Ins	746	73	21	531	5,641	7,057	2,678	476	37,205	3,372
01011080 Counsel	(1,125)			769	6,757	4,256	(2,274)	(548)	15,657	250
01011090 Persnll		562		1,685	12,354	14,039	10,670	1,123	33,132	4,493
01011040 DOF	609	468	20	2,018	19,438	20,345	12,924	1,558	88,646	5,547
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Total Allocated	\$34,774	\$17,407	\$45	\$49,830	\$80,129	\$94,913	\$92,141	\$2,826	\$181,312	\$44,009
Roll Forward	30,399	13,017	9	2,831	(14,172)	17,665	25,419	517	41,846	3,904
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Proposed costs	\$65,173	\$30,424	\$54	\$52,661	\$65,957	\$112,578	\$117,560	\$3,343	\$223,158	\$47,913
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	01042110	01042113	01042135	01042136	01042140	01042150	01042155	01042158	01042360	01055340
Departments	Sheriff	Disp.	Civil	Court S	Jail	Probatn	Juv Hl	Delinq	Boat P.	Child
00100000 Bld Use	\$4,896		\$231		\$99,940	\$4,504	\$20,317			\$5,449
00150000 Equip	81,001				3,729	5,147				
01011200 DP										
01011051 Audit	1,301	120	72	40	900	601	249	21	46	344
01011170 EE-Bene	1,303	429	(113)	185	1,783	925	980	62	(99)	487
01011120 B&G	18,121		452		80,043	9,086	20,793			9,093
01011120 Mnt/Jan	29,081		1,582		32,119	31,256	18,204			39,657
01011150 Gen Ins	174,913	610	372	204	11,676	3,082	1,268	107	236	1,899
01011080 Counsel	17,489					6,012				557
01011090 Persnll	19,654	3,931	1,123	1,685	15,162	11,231	8,985	562	562	7,300
01011040 DOF	24,683	2,855	1,133	1,188	13,733	16,091	7,327	662	790	8,660
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Total Allocated	\$372,442	\$7,945	\$4,852	\$3,302	\$259,085	\$87,935	\$78,123	\$1,414	\$1,535	\$73,446
Roll Forward	(8,745)	2,062	(11,752)		4,580	4,694	34,771		100	29,690
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Proposed costs	\$363,697	\$10,007	\$(6,900)	\$3,302	\$263,665	\$92,629	\$112,894	\$1,414	\$1,635	\$103,136 <sup>1</sup>
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	01203010	01602270	01906020	02000000	02050000	02070000	02200000	02210000	02220000	02240000
Departments	Road CM	F & G	Supt of	Solid W	Orld AP	Wlws AP	Fleet	UST	V/E Mgm	HRA
00100000 Bld Use			\$2,656							
00150000 Equip										
01011200 DP										
01011051 Audit	2,587	8	18	503	49	61	368	37	39	1,102
01011170 EE-Bene	582	62		87			355			3,019
01011120 B&G	193		23,369	39		39	853			
01011120 Mnt/Jan			74,102							
01011150 Gen Ins	96,850	41	92	2,897	249	314	1,879	191	202	5,624
01011080 Counsel		1,000	9,554				173			20,885
01011090 Persnll	14,039	562		2,246			3,931			25,832
01011040 DOF	24,522	423	89,605	7,606	1,252	1,275	8,133	290	396	25,997
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Total Allocated	\$138,773	\$2,096	\$199,396	\$13,378	\$1,550	\$1,689	\$15,692	\$518	\$637	\$82,459
Roll Forward	77,151	1,922	140,479	3,422	47	514	51,623	318	(73)	36,079
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Proposed costs	\$215,924	\$4,018	\$339,875	\$16,800	\$1,597	\$2,203	\$67,315	\$836	\$564	\$118,538
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	02250000	02260000	02270000	03350000	03390000	04050000	04100000	04260000	04280000	04281000
Departments	HSA	PW ISF	C.Svcs	G.C.JPA	OSHPlan	Court	LLTrust	Tr Admi	GC Tran	Fixed R
00100000 Bld Use		\$1,308				\$33,660				
00150000 Equip										
01011200 DP										
01011051 Audit	311	486	85				4	51	150	316
01011170 EE-Bene	1,463	661				134				
01011120 B&G		11,606				36,175				
01011120 Mnt/Jan		24,576				78,217				
01011150 Gen Ins	1,587	3,091	432			1,108	19	262	764	
01011080 Counsel		24,550		618		1,711	7,824			
01011090 Persnll	8,423	8,985								
01011040 DOF	9,612	14,194	672			24,754	98	1,185	4,753	2,586
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Total Allocated	\$21,396	\$89,457	\$1,189	\$618		\$175,759	\$7,945	\$1,498	\$5,667	\$2,902
Roll Forward	(12,200)	(48,864)	(140)	(2,985)	(640)	3,601	7,295	245	176	
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Proposed costs	\$9,196	\$40,593	\$1,049	\$(2,367)	\$(640)	\$179,360	\$15,240	\$1,743	\$5,843	\$2,902
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	04601000	04990000	05000000	05010000	05022000	05022010	05050000	05110000	05130000	05140000
Departments	LAFCO	HRA-CAD	Dependa	Artois	Hamiltn	Bayliss	Willows	SDM #1	SDM #3	NW CSA
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit	8	1,447		15	28	12	20	2	3	23
01011170 EE-Bene		2,583								
01011120 B&G		388								
01011120 Mnt/Jan										
01011150 Gen Ins	43	7,383								
01011080 Counsel		2,864								
01011090 Persnll		22,462								
01011040 DOF	215	31,093		426	760	150	445	11	17	258
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Total Allocated	\$266	\$68,220		\$441	\$788	\$162	\$465	\$13	\$20	\$281
Roll Forward	31	12,545		(539)	(154)	(52)	(189)	1	(26)	(936)
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Proposed costs	\$297	\$80,765		\$(98)	\$634	\$110	\$276	\$14	\$(6)	\$(655)
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	05210000	05210241	05250000	06000000	06010000	06020000	06030000	06040000	06050000	06060000
Departments	Air Pol	Air Pol	Olive P	Indepen	Elk Cre	German	Marvin-	Newvill	Orland	Willows
00100000 Bld Use	\$1,229									
00150000 Equip										
01011200 DP										
01011051 Audit	163	38	47		5		3	1	77	71
01011170 EE-Bene	322									
01011120 B&G	5,441								77	
01011120 Mnt/Jan	7,787									
01011150 Gen Ins	831	197								
01011080 Counsel	2,158								129	
01011090 Persnll	3,368									
01011040 DOF	3,082	245	193	38,010	268	4	143	8	1,733	1,355
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Total Allocated	\$24,381	\$480	\$240	\$38,010	\$273	\$4	\$146	\$9	\$2,016	\$1,426
Roll Forward	5,728				108		(21)	4	(716)	(137)
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Proposed costs	\$30,109	\$480	\$240	\$38,010	\$381	\$4	\$125	\$13	\$1,300	\$1,289
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc	06070000	06200000	06210000	06220000	06230000	06240000	06250000	06300000	06310000	06320000
Departments	WC Endo	C/G Fir	Elk Cre	Glenn-C	Kanawha	Ord Fir	Orland	Levee#1	Levee#2	Levee#3
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit		3	7	13	16	7	29	9	6	16
01011170 EE-Bene										
01011120 B&G										
01011120 Mnt/Jan										
01011150 Gen Ins										
01011080 Counsel										
01011090 Persnll										
01011040 DOF		12	275	476	528	303	499	139	62	73
		-----	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated		\$15	\$282	\$489	\$544	\$310	\$528	\$148	\$68	\$89
Roll Forward		(11)	(46)	(83)	(149)	59	(347)	28	(75)	(29)
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Proposed costs		\$4	\$236	\$406	\$395	\$369	\$181	\$176	\$ (7)	\$60
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc Departments	06500000 Butte C	06510000 BCCSD-R	06610000 Elk Cre	06620000 ECCSD-C	06650000 ECCSD-L	06700000 Ord CSD	06740000 Artois	06800000 HCCSD	06830000 HCCSD L	06840000 HCCSD-F
00100000 Bld Use										
00150000 Equip										
01011200 DP										
01011051 Audit	10	3	63			14	8	68	5	
01011170 EE-Bene								193		
01011120 B&G										
01011120 Mnt/Jan										
01011150 Gen Ins							958	1,981		
01011080 Counsel										
01011090 Persnll										
01011040 DOF	304	269	834		35	267	343	2,176	58	
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Total Allocated	\$314	\$272	\$897		\$35	\$281	\$1,309	\$4,418	\$63	
Roll Forward		3	(33)		33	(117)	1,092	(143)	41	
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Proposed costs	\$314	\$275	\$864		\$68	\$164	\$2,401	\$4,275	\$104	
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GLENN COUNTY, CALIFORNIA  
OMB A-87 COST ALLOCATION PLAN  
Allocated Costs by Department  
Consolidated

Central Svc Departments	06850000 HCCSD-L	06880000 NEWCSO	06920000 Mosquit	06950000 Rice Pe	06980000 Resourc	99999999 Other	Subtotal	Direct Billed	Unallocated	Total
00100000 Bld Use						\$2,563	\$231,558			\$231,558
00150000 Equip							129,847			129,847
01011200 DP							84,814			84,814
01011051 Audit	8	38	62	6	56	1,942	23,159	13,464		36,623
01011170 EE-Bene							40,214			40,214
01011120 B&G						66,411	433,685	25,000		458,685
01011120 Mnt/Jan						44,198	672,036			672,036
01011150 Gen Ins							405,503			405,503
01011080 Counsel			7,923			35,705	321,176	43,866		365,042
01011090 Persnll							269,550			269,550
01011040 DOF	622	575	1,456	26	408	15	569,838	25,509	419,439	1,014,786
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Total Allocated	\$630	\$613	\$9,441	\$32	\$464	\$150,834	\$3,181,380	\$107,839	\$419,439	\$3,708,658
Roll Forward	(7)	277	7,210	(9)	328	(68,849)	465,486			465,486
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Proposed costs	\$623	\$890	\$16,651	\$23	\$792	\$81,985	\$3,646,866	\$107,839	\$419,439	\$4,174,144
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